

## Message Text

LIMITED OFFICIAL USE

PAGE 01 GENEVA 03903 181819Z  
ACTION IO-13

INFO OCT-01 ISO-00 L-03 TRSE-00 SP-02 OIC-02 OMB-01  
EB-07 AGRE-00 AID-05 AF-10 ARA-06 EA-07 EUR-12  
NEA-10 CIAE-00 CU-02 INR-07 NSAE-00 USIA-06  
COME-00 EPG-02 LAB-04 SIL-01 /101 W  
-----190654Z 066234 /17

R 181554Z MAY 77  
FM USMISSION GENEVA  
TO SECSTATE WASHDC 7493  
INFO USMISSION USUN NEW YORK

LIMITED OFFICIAL USE GENEVA 3903

E.O. 11652: N/A  
TAGS: ETEL, ITU  
SUBJECT: US AGREEMENTS WITH UN ORGANIZATIONS RE REIMBURSEMENT OF  
US INCOME TAX

REF: STATE 100078

1. MISSION APPRECIATES GUIDANCE REFTEL.
2. HOWEVER, THERE STILL SEEMS TO BE SOME UNANSWERED QUESTIONS. WHAT HAPPENS IN THOSE CASES (WHICH ARE PROBABLY VERY FEW, GRANTED) IN WHICH A US CITIZEN IS WORKING ON A VOLUNTARILY FUNDED PROJECT FOR WHICH THERE ARE NO US FUNDS, SUCH AS ONE OF ILO'S MULTI-BILATERAL PROJECTS? WHO, THEN, PAYS HIS TAX REIMBURSEMENT?
3. MORE IMPORTANTLY, THE SITUATION AS OUTLINED IN PARA 3 REFTEL SEEMS TO US TO POSE SOME FAIRLY STRONG DISINCENTIVES FOR HIRING AMERICANS FOR VOLUNTARILY FUNDED PROJECTS, WHETHER US FUNDS ARE USED OR NOT. IF THE TOTAL AMOUNT OF FUNDS AVAILABLE FOR A PROJECT IS LIMITED AND TAXES FOR AMERICAN EMPLOYEES MUST BE PAID

LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 GENEVA 03903 181819Z

FROM THOSE LIMITED FUNDS, THERE COULD BE A TENDENCY TO HIRE OTHER NATIONALITIES WHO, IN EFFECT, COST LESS TO EMPLOY AND THEREBY HAVE MORE RESOURCES TO PUT TO USE ON THE PROJECT.

4. FINALLY, MISSION IS NOT SURE WHAT IS MEANT BY THE STATEMENT "VOLUNTARY FUNDS BY DEFINITION, OF COURSE, DO

NOT CONSTITUTE ASSESSMENTS AND TAX REIMBURSEMENT OF US  
TAXES IS THEREFORE NOT REPEAT NOT A CHARGE AGAINST THE  
VOLUNTARY CONTRIBUTIONS OF OTHER STATES." PLEASE ADVISE.  
SORENSEN

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TELECOMMUNICATION, FINANCIAL AGREEMENTS, INCOME TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 18-May-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 22 May 2009  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977GENEVA03903  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770178-0154  
**Format:** TEL  
**From:** GENEVA  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1977/newtext/t19770545/aaaabmq1.tel  
**Line Count:** 66  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 78e0e390-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION IO  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 77 STATE 100078  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 09-Mar-2005 12:00:00 am  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2475012  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** US AGREEMENTS WITH UN ORGANIZATIONS RE REIMBURSEMENT OF US INCOME TAX  
**TAGS:** ETEL, US, ITU  
**To:** STATE  
**Type:** TE  
**vdkgvkey:** odbc://SAS/SAS.dbo.SAS\_Docs/78e0e390-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009